



Utah State Tax Commission  
Waste Tire Recycling Fee Return

TC-71W

Rev. 6/01

Tax Period

Return due on or before

Account Number



Use this number for all  
references



Check box if AMENDED and enter correct  
TAX PERIOD (above) being amended.

**THIS RETURN MUST BE FILED, EVEN IF NO TAX IS DUE**

If business was discontinued or a new business started, or if there has been a change in ownership, attach statement of explanation, giving the specific dates and details of the changes.

**Instructions:**

**Line 1:** If declaring tires sold before July 1, 1999, multiply the number of tires sold by the \$.50 fee. If declaring tires sold on or after July 1, 1999 but before July 1, 2001, multiply the number of tires sold by the \$.85 fee.

**Line 2:** Multiply the number of tires sold on or after July 1, 2001 by the \$1.00 fee.

**Line 4:** Multiply line 3 by 2.5% (.025).

**Line 5:** Subtract line 4 from line 3. Enter this amount in line 5 of the box provided on the coupon.

The fee applies to tires up to and including 24.5 inches, single or dual bead capacity, as follows:

**The tire recycling fee applies to:**

- sales of new tires
- purchases of tires for vehicles to be rented or leased
- tires purchased out of state
- new tires as part of a vehicle sale including replacements
- off-highway motorized vehicle tires meeting the size requirements

**The tire recycling fee does not apply to:**

- recapped or resold used tires
- wholesalers purchasing tires for resale
- bicycle tires
- tires sold and delivered out of state

**Return ENTIRE form, coupon, and payment to the address below. Please return original; make a copy for your records. Refold form so the Tax Commission address appears in the envelope window. If coupon becomes separated from form, do not reattach.**

Make check or money order payable to the Utah State Tax Commission. Do not send cash. **Do not staple check to the return.**

The fee is not subject to sales and use tax. The fee is required for all sales or purchases of tires, including those by purchasers exempt from sales tax, such as state or local governments and religious or charitable institutions. The waste tire recycling fee return is due at the same time as the business's sales tax return. The Legislature authorized the retailers to retain 2.5 percent of the fees collected for the costs of collecting the fee. Filing dates, penalty and interest and other administrative provisions are the same as for sales tax returns.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-3819. Please allow three working days for a response. If you need further information about reporting requirements, contact the Utah State Tax Commission at (801) 297-2200 or 1-800-662-4335, or visit the Tax Commission web site at <http://www.tax.ex.state.ut.us>.

By signing below, I declare under the penalties provided by law that to the best of my knowledge this is a true and correct return.

71W.FRM Rev. 6/01

Account #	Tax Period	Due Date

Authorized Signature

Date

Telephone

UTAH STATE TAX COMMISSION  
WASTE TIRE RECYCLING FEE  
210 N 1950 W  
SLC UT 84134-0400

1. Number of tires sold before 7/1/01		see instructions	\$	
2. Number of tires sold on or after 7/1/01		X \$1.00 (fee amount)	\$	
3. Add lines 1 and 2			\$	
4. Multiply line 3 by .025 (retailer handling fee)			\$	
5. Total fee due and payable (line 3 less line 4)			\$	

Amount Paid



Do not staple check to this coupon



Check box if payment is made by electronic funds transfer,  
and use TAX TYPE CODE 0405